

Subject 102

When, Where and How to File

Beginning with tax years 2003 and later, April 15th is the due date for calendar year filers. Your return is considered filed on time if the envelope is properly addressed and postmarked no later than the due date. There is one exception to this and that is if the due date falls on a weekend day, such as Saturday or Sunday, or a legal holiday, then the due date is the next succeeding business day which is not a Saturday, Sunday, or legal holiday.

If you use a fiscal year (which is a year ending on the last day of any month other than December 31) your return is due by the 15th day of the 4th month after the close of your fiscal year. If you need an extension of time to file, please read "Subject 703". You must pay interest on any unpaid tax from the due date of your tax return to the date you pay the tax.

In filing your return, you should use the peel-off label that is on the insert inside your tax booklet. Check the label to be sure the information is correct. If the information on the label is not correct, do not use the label. Fill in all required information directly on your tax return. Be sure that the social security number is the same as the number listed on your social security card.

If a joint, or married filing separately on the same return is filed, both husband and wife must sign the return. If your spouse cannot sign the return because of a disease or an injury, and tells you to sign the return, then sign your spouses' name in the proper space followed by the word "by" in quotation marks, your signature, and relationship to the taxpayer. In addition, you must attach a statement to the return which includes the tax year, the reason your spouse cannot sign the return, and that your spouse has agreed to your signing for him or her. If you are the guardian of your spouse who is mentally disabled, you may sign the return for your spouse as guardian. If you are filing a return for a minor child, sign your child's name followed by the word "by" in quotation marks, your signature, and the words "parent or guardian of minor child."

Be sure to attach your W-2's to the front of the return. Also be sure to attach all related schedules and forms in numerical order.

If you owe money, make your check or money order payable to the Department of Finance and Administration and attach it to the front of the return. On the front of your check or money order, write your SSN #, the tax year, and the type of form you are filing. Do not mail cash with your return. If you cannot pay the amount owed with the return, listen to "Subject 801" for more information.

If you did not receive a pre-addressed envelope, mail your return to:

Individual Income Tax
For a refund P.O. Box 1000
For a tax due P.O. Box 2144, or
For a no tax due P.O. Box 8026
Little Rock, AR 72203